www.irs.gov



Media Relations OfficeWashington, D.C.Tel. 202.622.4000For Release: 2/5/01Release No: IR-2001-14

## IRS IMPROVES ADDRESS UPDATE SYSTEM

WASHINGTON -- Taxpayers who move after filing their tax returns should receive future correspondence from the Internal Revenue Service more timely, thanks to a licensing agreement between the IRS and the U.S. Postal Service. Under this arrangement, the IRS will use the Postal Service's National Change of Address (NCOA) database to update the addresses in its own Master File of taxpayer data. This address updating process should also provide quicker resolution of undelivered refund problems.

The IRS will check the names and old addresses in the NCOA weekly update files against the names and addresses in the IRS database. Where there is an exact match, the IRS will update its file with the taxpayer's new address. According to the Postal Service, there are about 800,000 address changes each week.

In addition to mailing refunds, it's important that the IRS have the correct address in case it needs to contact a taxpayer to resolve such issues as delivery of a returned refund, possible unreported income, examination of a return, or collection of unpaid tax. The delay in delivery that can result from a letter going to an old address, then being forwarded, may cause a taxpayer's reply and a subsequent IRS letter to cross in the mail. Unraveling such situations can be time-consuming for both the taxpayer and the IRS.

Since 1997, the IRS has used a vendor's NCOA file to update addresses for information mailouts, such as the annual tax package mailout. But it did not carry these changes over to its taxpayer Master File, unless notified by the taxpayer.

Generally, taxpayers give written notification of a new address when they file a tax return or send Form 8822, "Change of Address," to the IRS. The IRS also accepts a verbal notification if an IRS employee has contacted a taxpayer about his or her account. To prevent unauthorized changes, the IRS does not accept new addresses from taxpayer-initiated calls.

The IRS will generally use the most recent address given by the taxpayer -- to the IRS or to the Postal Service -- as the taxpayer's last known address.

Taxpayers who want to directly inform the IRS of their new address may still file Form 8822. Those who establish a new mailing address but don't want the IRS to use this new address may notify the IRS in writing.